

North Carolina Department of Revenue
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Raleigh, NC 27640
(877) 252-3052 toll-free

Form 1042-S File Layout Specification

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form 1042-S.

What's New

- If Form NC-3 or Form NC-3X is not filed timely or is not filed in the format prescribed by the Secretary, the taxpayer will be subject to informational return penalties pursuant to G.S. 105-236(a).
 - For failure to File Form NC-3 or Form NC-3X by the due date of the return, a taxpayer will be assessed a penalty of \$50 per day, up to a maximum of \$1000.
 - For failure to file in the format prescribed by the Secretary, a taxpayer will be assessed a penalty of \$200. For purposes of Form NC-3 or Form NC-3X, the form must be filed electronically using the Department's eNC3 application and must include all required statements, including federal Form 1042-S or amended Form 1042-S.

File Format Requirements

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error.
- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "1042SReturn.txt." For each 1042-S file that will be uploaded, the file name must be unique. If the 1042-S file requires multiple uploads within the same submission, name your files 1042SReturn_01.txt, 1042SReturn_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of the file, please ensure that the each file name includes the form type in the filename (i.e., 1042s100120181259.txt).
- Follow IRS Publication 1187 in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing 1042-S information as specified in the **IRS Publication 1187 and the NCDOR 1042-S filing requirements below** to ensure the files are uploaded successfully.

Reminders

- Prior year data, original and corrected, must be filed according to these specifications. A separate submission is required for each tax year.
- Please visit the Department's website at <https://www.ncdor.gov/taxes/withholding-tax/enc3> for more

information.

File Layout Specifications

Please reference below the North Carolina specific requirements for Field Positions 716-727, 728-737 & 738-739:

Record Name: Recipient “Q” Record			
Field Positions	Field Title	Length	General Field Description
716-727	State Income Tax Withheld	12	Amount must be entered in whole dollars only , rounding to the nearest dollar (do not enter cents). If this field is not utilized, enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
Note: This amount is not included in the U.S. Federal Tax fields but is required if NC Tax is withheld.			
728-737	Payer’s State Tax Number	10	Required if the amount in field position 716-727 is greater than 0 AND Payer’s State Code is NC , otherwise optional. Enter the employer state I.D. number if assigned by the state. The state I.D. number is only 9 digits . Left justify the information and fill unused positions with blanks.
738-739	Payer’s State Code	2	Required if the amount in field position 716-727 is greater than 0 AND Payer’s State Code is NC , otherwise optional. Enter the two-character State Code abbreviation. See Part A. Sec 12, State Abbreviations Codes, APO/FPO Addresses, and Province Codes.

All records must be a fixed length of 1020 positions.

1. The filing deadline for this information is January 31 annually.